
6: Budget Detail Worksheet and Sample

OMB Approval No. 1121-0188

Expires 5-98 (Rev. 1/97)

Budget Detail Worksheet

Purpose: The Budget Detail Worksheet may be used as a guide to assist you in the preparation of the budget and budget narrative. You may submit the budget and budget narrative using this form or in the format of your choice (plain sheets, your own form, or a variation of this form). However, all required information (including the budget narrative) must be provided. Any category of expense not applicable to your budget may be deleted.

- A. Personnel** - List each position by title and name of employee, if available. Show the annual salary rate and the percentage of time to be devoted to the project. Compensation paid for employees engaged in grant activities must be consistent with that paid for similar work within the applicant organization.

Name/Position	Computation	Cost
		TOTAL _____

- B. Fringe Benefits** - Fringe benefits should be based on actual known costs or an established formula. Fringe benefits are for the personnel listed in budget category (A) and only for the percentage of time devoted to the project. Fringe benefits on overtime hours are limited to FICA, Worker's Compensation, and Unemployment Compensation.

Name/Position	Computation	Cost
		TOTAL _____

Total Personnel & Fringe Benefits _____

- C. Travel** - Itemize travel expenses of project personnel by purpose (e.g., staff to training, field interviews, advisory group meeting, etc.). Show the basis of computation (e.g., six people to three-day training at \$X airfare, \$X lodging, \$X subsistence). In training projects, travel and meals for trainees should be listed separately. Show the number of trainees and unit costs involved. Identify the location of travel, if known. Indicate source of Travel Policies applied, Applicant or Federal Travel Regulations.

Purpose of Travel	Location	Item	Computation	Cost
				TOTAL _____

- D. Equipment** - List non-expendable items that are to be purchased. Non-expendable equipment is tangible property having a useful life of more than two years and an acquisition cost of \$5,000 or more per unit. (Note: Organization's own capitalization policy may be used for items costing less than \$5,000.) Expendable items should be included either in the "Supplies" category or in the "Other" category. Applicants should analyze the cost benefits of purchasing versus leasing equipment, especially high cost items and those subject to rapid technical advances. Rent or leased equipment costs should be listed in the "Contractual" category. Explain how the equipment is necessary for the success of the project. Attach a narrative describing the procurement method to be used.

Item	Computation	Cost
TOTAL _____		

- E. Supplies** - List items by type (office supplies, postage, training materials, copying paper, and expendable items costing less than \$5,000, such as books, handheld tape recorders, and show the basis for computation. (Note: Organization's own capitalization policy may be used for items costing less than \$5,000.) Generally, supplies include any materials that are expendable or consumed during the course of the project.

Supply Items	Computation	Cost
TOTAL _____		

- F. Construction** - As a rule, construction costs are not allowable. In some cases, minor repairs or renovations may be allowable. Consult with the program office before budgeting funds in this category.

Purpose	Description of Work	Cost
TOTAL _____		

- G. Consultants/Contracts** - Indicate whether applicant's formal, written Procurement Policy or the Federal Acquisition Regulations are followed.

Consultant Fees: For each consultant enter the name, if known, service to be provided, hourly or daily fee (eight-hour day), and estimated time on the project. Consultant fees in excess of \$250 per day require additional justification and prior approval from OJP.

Name of Consultant	Service Provided	Computation	Cost
Subtotal _____			

Consultant Expenses: List all expenses to be paid from the grant to the individual consultants in addition to their fees (i.e., travel, meals, lodging, etc.)

Item	Location	Computation	Cost
Subtotal _____			

Contracts: Provide a description of the product or services to be procured by contract and an estimate of the cost. Applicants are encouraged to promote free and open competition in awarding contracts. A separate justification must be provided for sole source contracts in excess of \$100,000.

Item	Cost
	Subtotal _____
	TOTAL _____

- H. Other Costs** - List items (e.g., rent, reproduction, telephone, janitorial or security services, and investigative or confidential funds) by major type and the basis of the computation. For example, provide the square footage and the cost per square foot for rent, and provide a monthly rental cost and how many months to rent.

Description	Computation	Cost
		TOTAL _____

- I. Indirect Costs** - Indirect costs are allowed only if the applicant has a federally approved indirect cost rate. A copy of the rate approval (a fully executed, negotiated agreement) must be attached. If the applicant does not have an approved rate, one can be requested by contacting the applicant's cognizant federal agency, which will review all documentation and approve a rate for the applicant organization, or if the applicant's accounting system permits, costs may be allocated in the direct costs categories.

Description	Computation	Cost
		TOTAL _____

Budget Summary - When you have completed the budget worksheet, transfer the totals for each category to the spaces below. Compute the total direct costs and the total project costs. Indicate the amount of federal funds requested and the amount of non-federal funds that will support the project.

Budget Category	Amount
A. Personnel	_____
B. Fringe Benefits	_____
C. Travel	_____
D. Equipment	_____
E. Supplies	_____
F. Construction	_____
G. Consultants/Contracts	_____
H. Other	_____
Total Direct Costs	_____
I. Indirect Costs	_____
TOTAL PROJECT COSTS	_____
Federal Request	_____
Non-Federal Amount	_____

Budget Detail Worksheet

Note: Please break down each of the categories (A-I) into Federal and local share.

<i>For example:</i>	Total	Federal	Local
A. Personnel			
B. Fringe Benefits			
C. Travel			
D. Equipment			
E. Supplies			
F. Construction			
G. Consultants			
H. Other			
Total Direct Costs			
I. Indirect Costs			
TOTAL PROJECT COSTS			
Federal Request			
Non-Federal Amount			

The “Total” amount column should detail total project costs for the drug court program. The “Federal” amount column should detail the applicant’s federal request which can be no more than 75 percent of the total project costs. The “Local” amount column should detail the applicant’s match which must be at least 25 percent of the total project’s costs.

SAMPLE BUDGET: This is not a drug court budget. It should serve to provide information on the detailed calculations required for computation.

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Budget Detail Worksheet Sample

Purpose: The Budget Detail Worksheet may be used as a guide to assist you in the preparation of the budget and budget narrative. You may submit the budget and budget narrative using this form or in the format of your choice (plain sheets, your own form, or a variation of this form). However, all required information (including the budget narrative) must be provided. Any category of expense not applicable to your budget may be deleted.

(Example assumes a one-year budget period and 25% cash match requirement)

- A. Personnel** - List each position by title and name of employee, if available. Show the annual salary rate and the percentage of time to be devoted to the project. Compensation paid for employees engaged in grant activities must be consistent with that paid for similar work within the applicant organization.

Name/Position	Computation	Cost
John Smith, Investigator	$(\$50,000 \times 100\%)$	\$50,000
2 Investigators	$(\$50,000 \times 100\% \times 2)$	\$100,000
Secretary	$(\$30,000 \times 50\%)$	<u>\$15,000</u>
		\$165,000
Cost of living increase	$(\$165,000 \times 2\% \times .5 \text{ yr.})$	\$1,650
Overtime per investigator	$(\$37.5/\text{hr} \times 100 \text{ hrs} \times 3)$	\$11,250

The three investigators will be assigned exclusively to homicide investigations. A 2% cost of living adjustment is scheduled for all full-time personnel six months prior to the end of the grant. Overtime will be needed during some investigations. A half-time secretary will prepare reports and provide other support to the unit.

TOTAL **\$177,900**

- B. Fringe Benefits** - Fringe benefits should be based on actual known costs or an established formula. Fringe benefits are for the personnel listed in budget category (A) and only for the percentage of time devoted to the project. Fringe benefits on overtime hours are limited to FICA, Worker's Compensation, and Unemployment Compensation.

Name/Position	Computation	Cost
Employer's FICA	$(\$177,900 \times 7.65\%)$	\$13,609
Retirement	$*(\$166,650 \times 6\%)$	\$9,999
Uniform Allowance	$(\$50 \text{ mo.} \times 12 \text{ mo.} \times 3)$	\$1,800
Health Insurance	$*(\$166,650 \times 12\%)$	\$19,998
Worker's Compensation	$(\$177,900 \times 1\%)$	\$ 1,779
Unemployment Compensation	$(\$177,900 \times 1\%)$	\$ 1,779
* $(\$177,900 \text{ less } \$11,250)$	TOTAL	<u>\$48,964</u>

Total Personnel & Fringe Benefits **\$226,864**

- C. Travel** - Itemize travel expenses of project personnel by purpose (e.g., staff to training, field interviews, advisory group meeting, etc.). Show the basis of computation (e.g., six people to three-day training at \$X airfare, \$X lodging, \$X subsistence). In training projects, travel and meals for trainees should be listed separately. Show the number of trainees and unit costs involved. Identify the location of travel, if known. Indicate source of Travel Policies applied, Applicant or Federal Travel Regulations.

Purpose of Travel	Location	Item	Computation	Cost
Training	Boston	Airfare	(\$150 x 2 people x 2 trips)	\$ 600
		Hotel	(\$75/night x 2 nights x 2 people x 2 trips)	\$ 600
		Meals	(\$35/day x 3 days x 2 people x 2 trips)	\$ 420
Investigations	New York City	Airfare	(\$600 average x 7)	\$4,200
		Hotel &	(\$100/day average x 7 x 3	\$2,100
		Meals	days)	

Two of the investigators will attend training on forensic evidence gathering in Boston in October and January. The investigators may take up to seven trips to New York City to follow up investigative leads. Travel estimates are based upon applicant's formal written travel policy.

TOTAL **\$7,920**

- D. Equipment** - List non-expendable items that are to be purchased. Non-expendable equipment is tangible property having a useful life of more than two years and an acquisition cost of \$5,000 or more per unit. (Note: Organization's own capitalization policy may be used for items costing less than \$5,000.) Expendable items should be included either in the "Supplies" category or in the "Other" category. Applicants should analyze the cost benefits of purchasing versus leasing equipment, especially high-cost items and those subject to rapid technical advances. Rented or leased equipment costs should be listed in the "Contractual" category. Explain how the equipment is necessary for the success of the project. Attach a narrative describing the procurement method to be used.

Item	Computation	Cost
3 - 486 Computer w/CD ROM	(\$2,000 x 3)	\$6,000
Video Camera		\$1,000

The computers will be used by the investigators to analyze case and intelligence information. The camera will be used for investigative and crime scene work.

TOTAL **\$7,000**

E. Supplies - List items by type (office supplies, postage, training materials, copying paper, and expendable items costing less than \$5,000, such as books, handheld tape recorders), and show the basis for computation. (Note: Organization's own capitalization policy may be used for items costing less than \$5,000). Generally, supplies include any materials that are expendable or consumed during the course of the project.

Supply Items	Computation	Cost
Office Supplies	(\$50/mo x 12 mo)	\$ 600
Postage	(\$20/mo x 12 mo)	\$ 240
Training Materials	(\$2/set x 500 sets)	\$1,000

Office supplies and postage are needed for general operation of the program. Training materials will be developed and used by the investigators to train patrol officers how to preserve crime scene evidence.

TOTAL **\$1,840**

F. Construction - As a rule, construction costs are not allowable. In some cases, minor repairs or renovations may be allowable. Consult with the program office before budgeting funds in this category.

Purpose	Description of Work	Cost
Renovation	Add walls	\$5,000
	Build work tables	\$3,000
	Build evidence storage units	\$2,000

The renovations are needed to upgrade the forensic lab used to analyze evidence for homicide cases.

TOTAL **\$10,000**

G. Consultants/Contracts - Indicate whether applicant's formal, written Procurement Policy or the Federal Acquisition Regulations are followed.

Consultant Fees: For each consultant enter the name, if known, service to be provided, hourly or daily fee (8-hour day), and estimated time on the project. Consultant fees in excess of \$250 per day require additional justification and prior approval from OJP.

Name of Consultant	Service Provided	Computation	Cost
John Doe	Forensic Specialist	(\$150/day x 30 days)	\$4,500

John Doe, Forensic Specialist, will be hired, as needed, to assist with the analysis of evidence in homicide cases.

Subtotal **\$4,500**

Consultant Expenses: List all expenses to be paid from the grant to the individual consultants in addition to their fees (i.e., travel, meals, lodging etc.)

Item	Location	Computation	Cost
Airfare	Miami	\$400 x 6 trips	\$2,400
Hotel and Meals		(\$100/day x 30 days)	\$3,000
Joe Doe is expected to make up to 6 trips to Miami to consult in homicide cases.			
Subtotal			<u>\$5,400</u>

Contracts: Provide a description of the product or services to be procured by contract and an estimate of the cost. Applicants are encouraged to promote free and open competition in awarding contracts. A separate justification must be provided for sole source contracts in excess of \$100,000.

Item	Cost
Intelligence System Development	\$102,000

The State University will design an intelligence system to be used in homicide investigations. A sole source justification is attached. Procurement Policy is based on the Federal Acquisition Regulation.

Subtotal \$102,000

TOTAL **\$111,900**

H. Other Costs - List items (e.g., rent, reproduction, telephone, janitorial or security services, and investigative or confidential funds) by major type and the basis of the computation. For example, provide the square footage and the cost per square foot for rent, and provide a monthly rental cost and how many months to rent.

Description	Computation	Cost
Rent	(700 sq. ft. x \$15/sq. ft.) (\$875 mo. x 12 mo.)	\$10,500

This rent will pay for space for the new homicide unit. No space is currently available in city-owned buildings.

Telephone	(\$100/mo. x 12)	\$ 1,200
Printing/Reproduction	(\$150/mo. x 12)	\$ 1,800
TOTAL		<u>\$13,500</u>

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- I. Indirect Costs** - Indirect costs are allowed only if the applicant has a federally approved indirect cost rate. A copy of the rate approval (a fully executed, negotiated agreement) must be attached. If the applicant does not have an approved rate, one can be requested by contacting the applicant's cognizant federal agency, which will review all documentation and approve a rate for the applicant organization, or if the applicant's accounting system permits, costs may be allocated in the direct costs categories.

Description	Computation	Cost
10% of personnel and fringe benefits	(\$226,864 x 10%)	\$22,686

The indirect cost rate was approved by the Department of Transportation, the applicant's cognizant federal agency on January 1, 1994. (A copy of the fully executed, negotiated agreement is attached.)

TOTAL	<u>\$22,686</u>
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Budget Summary - When you have completed the budget worksheet, transfer the totals for each category to the spaces below. Compute the total direct costs and the total project costs. Indicate the amount of federal requested and the amount of non-federal funds that will support the project.

Budget Category	Amount
A. Personnel	\$177,900
B. Fringe Benefits	\$48,964
C. Travel	\$7,920
D. Equipment	\$7,000
E. Supplies	\$1,840
F. Construction	\$10,000
G. Consultants/Contracts	\$111,900
H. Other	\$13,500
Total Direct Costs	\$379,024
I. Indirect Costs	\$22,686
TOTAL PROJECT COSTS	\$401,710
Federal Request	\$301,283
Non-Federal Amount	\$100,427

Budget Detail Worksheet Sample

Note: Please break down each of the categories (A-I) into federal and local share.

<i>For example:</i>	Total	Federal	Local
A. Personnel	\$10,000	\$7,500	\$2,500
B. Fringe Benefits	\$2,500	\$0	\$2,500
C. Travel	\$10,000	\$10,000	\$0
D. Equipment	\$0	\$0	\$0
E. Supplies	\$5,000	\$0	\$5,000
F. Construction	\$0	\$0	\$0
G. Consultants	\$20,000	\$20,000	\$0
H. Other	\$0	\$0	\$0
Total Direct Costs	\$47,500	\$37,500	\$10,000
I. Indirect Costs	\$2,500	\$0	\$2,500
TOTAL PROJECT COSTS	\$50,000	\$37,500	\$12,500
Federal Request	\$37,500		
Non-Federal Amount	\$12,500		

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